General Assembly

Distr.: General
6 February 2006

Sixtieth session
Agenda item 121

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/60/561)*]

60/234. Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 59/264 A of 23 December 2004 and 59/264 B of 22 June 2005,

Having considered the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2004,[1] the note by the Secretary-General transmitting to the General Assembly the letter dated 1 July 2005 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations relating to the biennium 2002–2003,[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

Recognizing the difficult conditions under which the Office of the United Nations High Commissioner for Refugees does its work,

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors regarding the voluntary funds administered by the United Nations High Commissioner for Refugees for the period from 1 January to 31 December 2004;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[4]

3. *Also endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] subject to the provisions of the present resolution;

---

[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E* (A/60/5/Add.5).

[2] A/60/113.

[3] A/60/387.

[4] See *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5E* (A/60/5/Add.5), chap. II.

4. *Takes note* of paragraph 18 of the report of the Advisory Committee on Administrative and Budgetary Questions, and invites the Advisory Committee, in its future consideration of the report on the implementation of the recommendations of the Board of Auditors, to provide further advice on this proposal;

5. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

6. *Recognizes* the efforts of the United Nations High Commissioner for Refugees in implementing the recommendations of the Board of Auditors, and requests the High Commissioner to intensify his efforts to continue to implement the recommendations of the Board and to report regularly to the relevant governing bodies on progress made in this regard;

7. *Notes* the concerns of the Board of Auditors about the general financial situation of the Office of the United Nations High Commissioner for Refugees, including the further depletion of the reserves of the Office, and encourages Member States to respond in a timely manner to the appeal of the Office for resources;

8. *Recalls* paragraph 7 of its resolution 58/249 A of 23 December 2003, by which the General Assembly requested the Secretary-General to report to it on the full extent of unfunded staff termination and post-service liabilities in the United Nations and its funds and programmes and to propose measures that would ensure progress towards fully funding such liabilities;

9. *Takes note* of the note by the Secretary-General transmitting to the General Assembly the letter dated 1 July 2005 from the Chairman of the Board of Auditors transmitting the report of the Board on implementation of its recommendations relating to the biennium 2002-2003;[2]

10. *Requests* the Secretary-General, in accordance with paragraph 6 of its resolution 59/264 A, to take the necessary measures to ensure that the editing and translation of the reports of the Board of Auditors are completed in a manner that would ensure that they are submitted to the General Assembly in accordance with the six-week rule and thereby enable Member States to have adequate time to consider the large volume of reports prior to the sixty-first session of the General Assembly;

11. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to include in future reports on the implementation of the recommendations of the Board of Auditors information on the setting of time frames, the identification of office holders and priorities for the implementation of the recommendations of the Board;

12. *Emphasizes* that the implementation of the recommendations of the Board of Auditors is essential to ensuring efficient operations and effective internal controls, and decides to monitor closely these efforts.

69th plenary meeting
23 December 2005